

Maine Revised Statutes
Title 36: TAXATION
Chapter 809: IMPOSITION OF TAX ON ESTATES AND TRUSTS

§5160. IMPOSITION OF TAX

The tax is imposed, at the rates provided by section 5111 for single individuals, upon the Maine taxable income of estates and trusts. The tax must be paid by the fiduciary. [2003, c. 390, §35 (AMD).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1985, c. 783, §28 (RPR). 1993, c. 395, §19 (AMD). 2003, c. 390, §35 (AMD).

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